可持續金融與碳市場：摘要

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新加坡透過2019年的綠色金融行動計劃及2023年的淨零金融行動計劃，把可持續金融發展為其金融中心的策略領域，並沿用其早期金融產業政策的方式，運用資助、儲備投放及機構支援。2023年12月的《新加坡—亞洲分類法》加入了轉型活動的琥珀色類別，以及提早淘汰燃煤電廠的準則；強制氣候申報亦已於2025財政年度在上市發行人之間展開，並將於2030財政年度擴及大型非上市公司。碳稅由每噸5新加坡元提高至45新元，目標是在2030年前達到50至80新元，創造了本地碳價格，以及對國際碳信用的合規需求；這些碳信用受新加坡與越來越多東道國締結的第6條協議規管。FAST-P混合融資工具及轉型信用的工作，反映一種看法：亞洲的減碳取決於能否為機齡尚淺的燃煤電廠提早退役提供融資。新加坡力求在這個領域領先，而核查仍是其中的主要難題。漂綠及「轉型漂綠」透過零售ESG基金指引、監管期望及有關失實陳述的一般法律處理，因此，可持續發展聲稱的可信度，已成為這個金融中心內每一家機構的操守及法律責任問題。

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